

SENATE BILL 3361

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 7, relative to property tax relief.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-701, is amended by adding the following as a new subsection:

(l) Any municipality may, upon ordinance or resolution of the legislative body, enter into a contract with another local collecting authority within the same county for the purpose of outsourcing the processing of tax relief applications received from taxpayers. The municipal or county collecting official shall submit all applications and supporting documents to the state for tax relief processing.

SECTION 2. Tennessee Code Annotated, Section 67-5-705(e)(1), is amended by adding the following to the end of the subdivision:

The collecting official is authorized to waive application of any deadline imposed by this section upon determining that the failure to meet the deadline was excusable for good and reasonable cause as set forth in subdivisions (e)(1)(A) and (B), and based on any other information the official finds helpful in making such determination. No deadline may be extended beyond December 31 of the year following the tax year. In the case of an application that has not been submitted on or before the deadline, the following specific causes, if clearly established by the taxpayer or collecting official, shall be acceptable as good and reasonable cause for the waiver of the deadline:

(A) The taxpayer failed to meet the deadline as a result of being misled by erroneous advice or action, which was not clearly in contravention of the law, on the part of officials charged with the enforcement of state laws and regulations; or

(B) The provisions of the pertinent law or regulation were, at the time of the deadline, unsettled, unclear, and misleading to a reasonable person; and the taxpayer acted in good faith on a reasonable, though mistaken, application of such law or regulation, with the result that the taxpayer failed to meet the deadline.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.